

**Audit Plan**  
**Fiscal Year 2023-2024**

**Long Range Plan**  
**Fiscal Years 2024-2025 and 2025-2026**

**Office of Inspector General**  
**Internal Audit Section**  
**Florida Department of Environmental Protection**

**July 1, 2023**



**Candie M. Fuller**  
**Inspector General**



# FLORIDA DEPARTMENT OF Environmental Protection

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3900 Commonwealth Boulevard  
Tallahassee, FL 32399


**Ron DeSantis**  
Governor

**Jeanette Nuñez**  
Lt. Governor

**Shawn Hamilton**  
Secretary

## Memorandum

**TO:** Shawn Hamilton, Secretary

**FROM:** Candie M. Fuller, Inspector General 

**SUBJECT:** Audit Plan for Fiscal Year 2022-2023 and Long Range Plan for Fiscal Years 2023-2024 and 2024-2025

**DATE:** June 27, 2023

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Attached is the Department's Annual Audit Plan for Fiscal Year 2023-2024 and Long Range Plan for Fiscal Years 2024-2025 and 2025-2026. The Audit Plan is designed to assist management's efforts to monitor and improve programs, processes and internal controls. The development of the Audit Plan was based on a review of statutory requirements, discussions with senior and key management, and a risk assessment to ensure the most efficient use of audit resources.

Please acknowledge below, acceptance of the Annual Audit Plan for Fiscal Year 2023-2024 and Long Range Plan for Fiscal Years 2024-2025 and 2025-2026.



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Shawn Hamilton  
Date: 2023.06.27  
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Shawn Hamilton  
Secretary  
Department of Environmental Protection

6/27/23

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Date

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**Office of Inspector General  
Internal Audit Section  
Florida Department of Environmental Protection  
Audit Plan  
*Fiscal Year 2023-2024***

**INTRODUCTION**

In accordance with Section 20.055(6)(i), Florida Statutes (F.S.), the Office of Inspector General Annual Audit Plan and Long-Range Audit Plan has been developed based on assessment of risk to Department of Environmental Protection (Department) programs and processes. Department goals, objectives and priorities, prior audits, budgets, program funding, organizational changes, and input from Department staff were considered when developing the Audit Plan.

**BACKGROUND**

The Office of Inspector General was established within the Department to provide a central point for coordination of, and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055(2), F.S., designates responsibilities of the Inspector General, which include the following:

- Advising in the development of performance measures, standards, and procedures for the evaluation of Department programs, and assess the reliability and validity provided by the Department on performance measures and standards
- Providing direction for, supervising and coordinating audits, investigations, and management reviews relating to the programs and operations of the Department
- Reviewing actions taken by the Department to improve program performance and meet program standards
- Conducting, supervising, and coordinating other activities carried out or financed by the Department for the purpose of promoting economy and efficiency in the administration of or preventing and detecting fraud and abuse in Department programs and operations
- Ensuring effective coordination and cooperation between the Auditor General, Federal Auditors and other governmental bodies with a view toward avoiding duplication

Audits released by the Office of Inspector General are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors, or where appropriate, in accordance with *Government Auditing Standards* published by the United States General Accounting Office.

## **AUDIT PLAN DEVELOPMENT METHODOLOGY**

The Office of Inspector General Audit Plan has been developed for Fiscal Year 2023-2024 using a risk assessment. The risk assessment evaluated a number of factors to equitably identify risks associated with the programs and functions in the Department. Factors considered in the evaluation of programs and functions include:

- Value of the financial resources applicable to the program or function
- Dollar amount of program expenditures
- Statutes, rules, internal controls, procedures, and monitoring tools applicable to the program or function; concerns of management; impact on the public safety, health, and welfare
- Complexity and/or volume of activity in the program or function
- Cybersecurity
- Input from Department management and staff
- Previous audits performed

Programs and functions were scored based upon these factors, then reviewed further to determine the most efficient schedule of auditing the selected programs and functions given available resources.

The following pages contain the Audit Plan for Fiscal Year 2023-2024. Included is a summary of the planned projects and the available resources within the Office of Inspector General staff.

## AUDIT PLAN FOR FISCAL YEAR 2023-2024

Division/Office	Project Description	Type
<b>Department-Wide</b>		
Department Wide	Audit of Department Compliance with Requirements for Records Retention Scheduling and Disposition under Chapter 1B-24, F.A.C.	Carry Over
<b>Administrative Services</b>		
Administrative Services	Audit of Department Fleet	New
Administrative Services	Audit of Department Issued Purchasing Cards	New
<b>Water Policy and Ecosystems Restoration</b>		
Resilience and Coastal Protection	Audit of Agreement CZ418 with Town of Lauderdale by the Sea for Dune Restoration and Creation Plan	New
Resilience and Coastal Protection	Audit of Agreement MV433 with the City of Crystal River	New
Resilience and Coastal Protection	Audit of Agreement 22ME1 with the Town of Longboat Key for Longboat Key Beach Nourishment	New
Resilience and Coastal Protection	Audit of Agreement 21SL2 with St. Lucie County for Ft. Pierce IMP Implementation	New
Water Restoration Assistance	Audit of Agreement WG061 with Martin County for the Utility Septic to Sewer Project	Carry Over
Water Restoration Assistance	Audit of Agreement WG017 with Town of Lake Placid for Utility Septic to AWT Sewer	New
<b>Land and Recreation</b>		
Recreation and Parks	Audit of Agreement RP897 with Forestech Consulting	New
Recreation and Parks	Audit of Wekiwa Springs State Park	New
Recreation and Parks	Audit of Wakulla Springs State Park	New
Recreation and Parks	Audit of Florida Caverns State Park	New
Recreation and Parks	Audit of Citizen Support Organization with the Friends of Fort Clinch, Inc.	New
Recreation and Parks	Audit of Citizen Support Organization with Barrier Island Parks Society, Inc.	New
Recreation and Parks	Audit of Citizen Support Organization with Friends of Emerald Coast State Parks, Inc.	New
Recreation and Parks	Audit of Agreement CA0615 with BG Hugh Taylor Birch	New
Recreation and Parks	Audit of Agreement CA1116 with University Bicycle Center	New
Recreation and Parks	Audit of Agreement CN538 with Culpepper Construction Company for State Owned Residence and Beach Access Day Use Restroom Project at T.H. Stone Memorial St. Joseph Peninsula State Park	New
Recreation and Parks	Audit of Agreement CN614 with Floridian Construction and Development Company, Inc. for Boat Dock and ADA Access Boardwalk at Camp Helen State Park	New
State Lands	Audit of Agreement L2102 with City of Gulf Breeze for the Shoreline Park Wetlands Trail Boardwalk	New
<b>Regulatory Programs</b>		
Air Resource Management	Audit of Agreement TV024 with Pinellas County for Title V Activities	New

Air Resource Management	Audit of Pinellas County for Air Pollution Control Program Activities Funded by Tag Fee Allocations	New
Water Resource Management	Operational Review of the Onsite Sewage Program	New
Waste Management	Audit of Waste Cleanup Pollution Response Contract Activities and Task Assignments	New
<b>Resilient Florida Program</b>		
Resilience and Coastal Protection	Audit of Agreement 22PLN69 with Town of Briny Breezes for Townwide Vulnerability Assessment and Coastal Protection	New
Resilience and Coastal Protection	Audit of Agreement 22SRP11 with St. Johns River Water Management District for Bayard Point Land Acquisition	New
Resilience and Coastal Protection	Audit of Agreement 22FRP89 with Town of Greenville for Southside Flooding Mitigation	New
Resilience and Coastal Protection	Audit of Resilient Florida Program Grants	New
<b>Inland Protection Trust Fund (IPTF)</b>		
Waste Management	Audit of Petroleum Restoration Program Agency Term Contract Activities and Purchase Orders	New
Waste Management	Audit of Select Task Assignments Under Contract GW387 with the Department of Health	Carry Over
Waste Management	Audit of Purchase Order C19FCD with Professional Service Industries for Verification Sampling	New
Waste Management	Audit of Purchase Order B9DF31 with E.R. Albert Enterprises, Inc.	New
<b>Cybersecurity Audit Plan</b>		
Cybersecurity Audit of Incident Response and Threat Handling		New
<b>Enterprise Chief Inspector General Audits</b>		
Enterprise Activities		

### **Special Assignments**

Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2024-2025
Office of Inspector General Annual Report Fiscal Year 2022-2023
Review Audit Reports
Finalize Audit Reports Fiscal Year 2022-2023
Coordinate External Audits
Follow-up on Prior Audits
Long Range Program Plan and Performance Measures

## **AVAILABLE AUDIT STAFF HOURS**

<b>Position Title</b>	<b>Fiscal Year 2023-2024</b>
Audit Director	1,720
Management Review Specialists (9 Positions)	15,480
Operations and Management Consultant II	1,032
Government Analyst II	860
<b>Total Hours Available</b>	<b><u>19,092</u></b>

**Long Range Audit Plan**  
**Department of Environmental Protection**  
**Office of Inspector General**  
***Fiscal Years 2024-2025 and 2025-2026***

**INTRODUCTION**

The Office of Inspector General Long Range Audit Plan evaluates the efficiency and effectiveness of Department processes and provides consultation services to units of the Department regarding program measurement. A risk assessment and requests by Department staff are all considered when developing the Long-Range Audit Plan.

The purpose of this document is to establish a Long-Range Audit Plan based on the audit planning process in accordance with Section 20.055(6)(i), F.S.

**BACKGROUND**

The Office of Inspector General was established within the Department to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055(2), F.S., designates responsibilities of the Inspector General, which include the following:

- Providing direction for, supervising and coordinating audits, investigations, and management reviews relating to the programs and operations of the Department
- Reviewing and evaluating internal controls to ensure fiscal accountability, efficiency, and integrity of the Department's programs
- Advising in the development of performance measures, standards, and procedures for the evaluation of Department programs
- Reviewing actions taken by the Department to improve program performance
- Conducting, supervising, and coordinating other activities carried out or financed by the Department for the purpose of promoting economy and efficiency in the administration of or preventing and detecting fraud and abuse in Department programs and operations

Audits released by the Office of Inspector General are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors, Inc., or where appropriate, in accordance with *Government Auditing Standards*.

The following pages contain the Long-Range Audit Plan schedules for Fiscal Years 2024-2025 and 2025-2026. Included is a summary of the planned projects and the available resources within the Office of Inspector General staff.



## AUDIT PLAN FOR FISCAL YEAR 2024-2025

<b>Long Range Planned Projects</b>	
<b>Division/Office</b>	<b>Project Description</b>
<b>Department</b>	
Department Wide	Risk-Based Compliance Audit of Contracts Executed for the Preceding three Fiscal Years
<b>Water Policy and Ecosystem Restoration</b>	
Environmental Assessment and Restoration	Audit of Select Contracts/Grant Agreements
Ecosystems Projects	Audit of Select Contracts/Grant Agreements
Water Restoration Assistance	Audit of Select State Revolving Fund Projects
Water Restoration Assistance	Audit of Select Grant Agreements
Resilience and Coastal Protection	Audit of Select Resilience and Coastal Protection Processes
Resilience and Coastal Protection	Audit of Resilience and Coastal Protection Agreements
Resilience and Coastal Protection	Audit of Select National Estuarine Research Reserves
<b>Land and Recreation</b>	
Recreation and Parks	Audit of Select Contracted Concessions
Recreation and Parks	Audit of Select Citizen Support Organizations
Recreation and Parks	Audit of Select State Parks
Recreation and Parks	Audit of Select Construction Contracts
State Lands	Audit of Select Land and Recreation Grants
<b>Regulatory Programs</b>	
Air Resource Management	Audit of Select Division of Air Resource Management Contracts and Grants
Waste Management	Audit of Select Division of Waste Management Contracts
Waste Management	Audit of Petroleum Restoration Program Agency Term Contractor Activities
Waste Management	Audit of Agreements with Select Compliance and Cleanup Local Programs
Water Resource Management	Audit of Select Division of Water Resource Management Contracts/Grants
<b>Cybersecurity Audit Plan</b>	
Audit of Department Cybersecurity	
<b>Enterprise Chief Inspector General Audits</b>	
Enterprise Activities	

<b>Special Assignments</b>
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2025-2026
Office of Inspector General Annual Report Fiscal Year 2023-2024
Review Audit Reports
Finalize Audit Reports Fiscal Year 2023-2024
Coordinate External Audits
Follow-up on Prior Audits
Long Range Program Plan and Performance Measures

**ESTIMATED AVAILABLE AUDIT STAFF HOURS**

<b>Position Title</b>	<b>Fiscal Year 2024-2025</b>
Audit Director	1,720
Management Review Specialists (9 Positions)	15,480
Operations and Management Consultant II	1,032
Governmental Analyst II	860
<b>Total Hours Available</b>	<b><u>19,092</u></b>

## AUDIT PLAN FOR FISCAL YEAR 2025-2026

<b>Long Range Planned Projects</b>	
<b>Division/Office</b>	<b>Project Description</b>
<b>Department</b>	
Administrative Services	Audit of Select Administrative Functions
<b>Water Policy and Ecosystem Restoration</b>	
Environmental Assessment and Restoration	Audit of Select Contracts/Grant Agreements
Ecosystems Projects	Audit of Select Contracts/Grant Agreements
Water Restoration Assistance	Audit of Select State Revolving Fund Projects
Water Restoration Assistance	Audit of Select Grant Agreements
Resilience and Coastal Protection	Audit of Select Resilience and Coastal Protection Processes
Resilience and Coastal Protection	Audit of Resilience and Coastal Protection Agreements
Resilience and Coastal Protection	Audit of Select Aquatic Preserve Operations
<b>Land and Recreation</b>	
Recreation and Parks	Audit of Select Contracted Concessions
Recreation and Parks	Audit of Select Citizen Support Organizations
Recreation and Parks	Audit of Select State Parks
Recreation and Parks	Audit of Select Construction Contracts
State Lands	Audit of Professional Services Contracts
State Lands	Audit of Select Land and Recreation Grants
State Lands	Audit of Select Division Program Processes
<b>Regulatory Programs</b>	
Air Resource Management	Audit of Select Division of Air Resource Management Contracts and Grants
Waste Management	Audit of Select Division of Waste Management Contracts
Waste Management	Audit of Petroleum Restoration Program Agency Term Contractor Activities
Waste Management	Audit of Activities Related to Select Petroleum Restoration Program Operations
Waste Management	Audit of Agreements with Select Compliance and Cleanup Local Programs
Water Resource Management	Audit of Select Division of Water Resource Management Contracts/Grants
<b>Cybersecurity Audit Plan</b>	
Audit of Department Cybersecurity	
<b>Enterprise Chief Inspector General Audits</b>	
Enterprise Activities	

### Special Assignments

Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2026-2027
Office of Inspector General Annual Report Fiscal Year 2024-2025
Review Audit Reports
Finalize Audit Reports Fiscal Year 2024-2025
Coordinate External Audits
Follow-up on Prior Audits
Long Range Program Plan and Performance Measures

### Estimated Available Audit Staff Hours

Position Title	Fiscal Year 2025-2026
Audit Director	1,720
Management Review Specialists (9 Positions)	15,480
Operations and Management Consultant II	1,032
Governmental Analyst II	860
<b>Total Hours Available</b>	<b><u>19,092</u></b>